

May 28, 2004

Honorable Marlene H. Dortch, Secretary
Federal Communications Commission
445 12th Street, SW - Portals II, TW-A325
Washington, DC 20554

Re: WC Docket No. 04-36

Dear Secretary:

Forwarded herewith are Comments of the Maine Public Utilities Commissioners in the above docket dealing with IP enabled services.

Should you have additional questions, you may contact Joel B. Shifman, the primary staff person dealing with this docket at (207) 287-1381.

Sincerely,

Joel B. Shifman
Maine Public Utilities Commission
242 State Street
18 State House Station
Augusta, Maine 04333-0018
(207) 287-1381

JBS/llp
Enclosure